



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 25, 2019

American Oversight
Austin Evers
1030 15th Street NW, Suite B255
Washington, DC 20005

Dear Austin Evers:

This is a final response to your Freedom of Information Act (FOIA) request dated June 7, 2019 that we received on June 10, 2019.

You asked for the following records:

For IRS Commissioner Charles (Chuck) Rettig, Former Acting IRS Commissioner David Kautter, IRS Chief Counsel Michael J Desmond and IRS Chief Counsel William M Paul request the following records:

- a. The resume provided by the individual to the agency in connection with determining the appropriate salary for the individual, or, if that is not available, a recent resume contained within the agency's records.

The 13 pages located in response to this portion of your FOIA, are being withheld in full for the following reason:

- FOIA exemption (b)(6) exempts from disclosure files that, if released, would clearly be an unwarranted invasion of personal privacy. We base the determination to withhold on a balancing of interests between the protection of an individual's right to privacy and the public's right to access government information.

The Supreme Court ruled that Congress intended the "similar files" provision to be construed broadly, so that all information which applies to a particular individual qualifies for consideration under exemption (b)(6).

There are no documents responsive for Former Acting IRS Commissioner David Kautter and IRS Chief Counsel Michael J Desmond.

b. Any conflicts or ethics waivers or authorization for the individual, including authorizations pursuant to 5 C.F.R.2635.502.

c. Records reflecting any recusal determination made or issued for the individual.

- FOIA exemption (b)(6) exempts from disclosure files that, if released, would clearly be an unwarranted invasion of personal privacy. We base the determination to withhold on a balancing of interests between the protection of an individual's right to privacy and the public's right to access government information.

The Supreme Court ruled that Congress intended the "similar files" provision to be construed broadly, so that all information which applies to a particular individual qualifies for consideration under exemption (b)(6).

For IRS Commissioner Charles (Chuck) Rettig, Former Acting IRS Commissioner David Kautter, IRS Chief Counsel Michael J Desmond and IRS Chief Counsel William M Paul you also request:

d. Copies of any SF-50 forms for the individual reflecting any change in position or title, including when the employee enters or leaves a position.

I have enclosed a copy of the SF-50 forms for Charles P Rettig, Michael Desmond and William Paul consisting of 6 pages.

Of the six pages located in response to your request, I am enclosing six pages. I am withholding five pages in part for the following reason:

- FOIA exemption (b)(6) exempts from disclosure files that, if released, would clearly be an unwarranted invasion of personal privacy. We base the determination to withhold on a balancing of interests between the protection of an individual's right to privacy and the public's right to access government information.

The Supreme Court ruled that Congress intended the "similar files" provision to be construed broadly, so that all information which applies to a particular individual qualifies for consideration under exemption (b)(6).

There are no documents responsive for Former Acting IRS Commissioner David Kautter.

The redacted portions of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request.

Finally, you asked for the above information for any other employee who entered into a position at the agency as a "political appointee" since January 21, 2017. For purposes of this request please consider any employee in a PAS position, a presidentially appointed position, a non-career SES position, a Schedule C position, or any administratively-determined position to be a "political appointee."

The Freedom of Information Act does not require agencies to conduct research in response to inquiries.

You may contact me, the FOIA Public Liaison, David S Nimmo, to discuss your request at:

Internal Revenue Service
Disclosure Office 13
24000 Avila Road, M/S 2201
Laguna Niguel, CA 92677
949-575-6328

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's Office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

You have the right to file an administrative appeal within 90 days of the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, *Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552*, to explain your appeal rights.

If you have any questions please call Tax Law Specialist Jody M Mecham ID #1000141871, at 801-620-7635 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19161-0042.

Sincerely,



David S Nimmo
Disclosure Manager
Disclosure Office 13

Enclosures
Responsive Records
Notice 393

NOTIFICATION OF PERSONNEL ACTION

1. Name (Last, First, Middle)

PAUL, WILLIAM MCCANN

2. Social Security Number

3. Date of Birth

4. Effective Date

04/01/18 (b)(6)

FIRST ACTION

SECOND ACTION

6-A. Code 6-B. Nature of Action

(b)(6)

6-C. Code 6-D. Legal Authority

6-E. Code 6-F. Legal Authority

7. FROM: Position Title and Number

15. TO: Position Title and Number

DEPUTY CHIEF COUNSEL (TECHNICAL)

65308502 62592A

8. Pay Plan	9. Occ Code	10. Grade/Level	11. Step/Rate	12. Total Salary	13. Pay Basis	16. Pay Plan	17. Occ Code	18. Grade/Level	19. Step/Rate	20. Total Salary/Award	21. Pay Basis
				183,300.00	PA	ES	0905	00	00	187,000.00	PA
12A. Basic Pay	12B. Locality Adj.	12C. Adj. Basic Pay	12D. Other Pay			20A. Basic Pay	20B. Locality Adj.	20C. Adj. Basic Pay	20D. Other Pay		
183,300.00	.00	183,300.00	.00			187,000.00	.00	187,000.00	.00		

14. Name and Location of Position's Organization

22. Name and Location of Position's Organization

INTERNAL REVENUE SERVICE
CHIEF COUNSEL
DEP CHIEF COUNSEL (TECHNICAL)

(b)(6)

46. Employing Department or Agency

DEPARTMENT OF THE TREASURY

50. Signature/Authentication and Title of Approving Official

47. Agency Code

48. Personnel Office ID

49. Approval Date

TR 93

3316

04/01/18

E/S BY: PAMELA S. ROBERTS
SUPERVISORY, HRS

3-Part 50-315

2 - OPF Copy - Long-Term Record - DO NOT DESTROY

Editions Prior to 7/91 Are Not Usable After 6/30/93
NSN 7540-01-333-6237

TREAS-IRS-19-0691-A-000001

(b)(6)

NOTIFICATION OF PERSONNEL ACTION

1. Name (Last, First, Middle) PAUL, WILLIAM MCCANN				2. Social Security Number [REDACTED]		3. Date of Birth [REDACTED]		4. Effective Date 06/25/17 (b)(6)															
FIRST ACTION				SECOND ACTION																			
[REDACTED]				6-A. Code		6-B. Nature of Action (b)(6)																	
				6-C. Code		6-D. Legal Authority																	
				6-E. Code		6-F. Legal Authority																	
7. FROM: Position Title and Number				15. TO: Position Title and Number DEPUTY CHIEF COUNSEL (TECHNICAL) 65308502 62592A																			
8. Pay Plan		9. Occ Code		10. Grade/Level		11. Step/Rate		12. Total Salary		13. Pay Basis		16. Pay Plan		17. Occ Code		18. Grade/Level		19. Step/Rate		20. Total Salary/Award		21. Pay Basis	
ES		0905		00		00		183,300.00		PA		ES		0905		00		00		183,300.00		PA	
12A. Basic Pay		12B. Locality Adj.		12C. Adj. Basic Pay		12D. Other Pay		20A. Basic Pay		20B. Locality Adj.		20C. Adj. Basic Pay		20D. Other Pay									
.00						.00		183,300.00		.00		183,300.00		.00									
14. Name and Location of Position's Organization												22. Name and Location of Position's Organization INTERNAL REVENUE SERVICE CHIEF COUNSEL DEP CHIEF COUNSEL (TECHNICAL)											

46. Employing Department or Agency

DEPARTMENT OF THE TREASURY

50. Signature/Authentication and Title of Approving Official

E/S BY: PAMELA S. ROBERTS
SUPERVISORY, HRS

47. Agency Code

TR 93

48. Personnel Office ID

3316

49. Approval Date

06/25/17

3-Part 50-315

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Standard Form 52

Rev 7/91

U.S. Office of Personnel Management

Guide to Processing Personnel Actions, Chapter 4

REQUEST FOR PERSONNEL ACTION

PART A - Requesting Office (Also complete Part B, Items 1,7-22,32,33,36 and 39)											
1. Actions Requested Hire										2. Request Number	
3. For Additional Information Call (Name and Telephone Number)										4. Proposed Eff. Date 10-01-2018	
5. Action Requested By (Typed Name, Title, Signature, and Request Date)						6. Action Authorized By (Typed Name, Title, Signature, and Date)					
PART B - For Preparation of SF 50 (Use only codes in The Guide to Personnel Data Standards. Show all dates in month-day-year order.)											
1. Name (Last, First, Middle) Rettig, Charles Paul						2. Social Security Number		3. Date of Birth		4. Effective Date 10-01-2018	
FIRST ACTION						SECOND ACTION					
5-A. Code 171		5-B. Nature of Action Exc Appt NTE 11-12-2022				6-A. Code		6-B. Nature of Action			
5-C. Code ZNM		5-D. Legal Authority PRES/SEN APPT LAW EO Confirmation				6-C. Code		6-D. Legal Authority			
5-E. Code		5-F. Legal Authority				6-E. Code		6-F. Legal Authority			
7. FROM: Position Title and Number						15. TO: Position Title and Number Commissioner PD: 10014A Position: 10054848					
8. Pay Plan EX		9. Occ. CD 0301		10. Grd/Lvl 03		11. Step/Rate 00		12. Tot. Salary/Award \$165,300.00		21. Pay Basis PA	
12A. Basic Pay \$165,300.00		12B. Locality Adj. \$0		12C. Adj. Basic Pay \$165,300.00		12D. Other Pay \$0		20A. Basic Pay \$165,300.00		20D. Other Pay \$0	
14. Name and Location of Position's Organization						22. Name and Location of Position's Organization INTERNAL REVENUE SERVICE OFF OF THE COMMISSIONER (EXEC) NATIONAL OFFICE					
38. Duty Station Code 110010001						39. Duty Station (City-County-State or Overseas Location) WASHINGTON Dist Columbia DC USA					
40. Agency Data		41.		42.		43.		44.			
45. Edu. Lvl.		46. Yr. Degr. Attd		47. Acad. Discipl.		48. Func. Class 00		49. Citizenship 1 1-USA 8-Other		50. Veterans Status X Non Vet	
										51. Supervisory Status 2 Supv/Mgr	
PART C - Reviews and Approvals (Not to be used by requesting office.)											
1. Office/Function		Initials/Signature		Date		1. Office/Function		Initials/Signature		Date	
A. HR3 Authorizer		Angela Bobo		09-28-2018		D.					
B. HR Authorizer		Angela Bobo		09-28-2018		E.					
C.						F.					
2. Approval: I certify that the information entered on this form is accurate and the proposed action is in compliance with statutory and regulatory requirements.						Signature Bobo, Angela L			Approval Date 09-28-2018		

CONTINUED ON REVERSE SIDE

OVER

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Name: Rettig, Charles Paul

PAR Number:

PART D - Remarks by Requesting Office

(Note to Supervisors: Do you know of additional or conflicting reasons for the employee's resignation/retirement?
If ""YES"", please state these facts on a separate sheet and attach to SF52).

☐ YES ☐ NO
PART E - Employee Resignation/Retirement**Privacy Act Statement**

You are requested to furnish a specific reason for your resignation or retirement and a forwarding address. Your reason may be considered in any future decision regarding your re-employment in the Federal service and may also be used to determine your eligibility for unemployment compensation benefits. Your forwarding address will be used primarily to mail you copies of any documents you should have or any pay or compensation to which you are entitled.

This information is requested under authority of sections 301, 3301, and 8506 of title 5, U.S. Code. Sections 301 and 3301 authorize OPM and agencies to issue

regulations with regard to employment of individuals in the Federal service and their records, while section 8506 requires agencies to furnish the specific reason for termination of Federal service to the Secretary of Labor or a State agency in connection with administration of unemployment compensation programs. The furnishing of this information is voluntary; however, failure to provide it may result in your not receiving: (1) your copies of those documents you should have; (2) pay or other compensation due you; (3) any unemployment compensation benefits to which you may be entitled.

1. Reasons for Resignation/Retirement (NOTE: Your reasons are used in determining possible unemployment benefits. Please be specific and avoid generalizations.
Your resignation/retirement is effective at the end of the day - midnight - unless you specify otherwise.)

2. Effective Date

3. Your Signature

4. Date Signed

5. Forwarding Address (Number, Street, City, State, ZIP Code)

PART F - Remarks for SF 50**- APPOINTMENT AFFIDAVIT EXECUTED**

NOTIFICATION OF PERSONNEL ACTION

1. Name (Last, First, Middle) DESMOND, MICHAEL J				2. Social Security Number [REDACTED]		3. Date of Birth [REDACTED]		4. Effective Date 03/04/19 (b)(6)			
FIRST ACTION				SECOND ACTION							
[REDACTED]				6-A. Code 170		6-B. Nature of Action EXC APPT (b)(6)					
5-C. Code		5-D. Legal Authority		6-C. Code ZNM		6-D. Legal Authority PRES/SEN APPT LAW EO					
5-E. Code		5-F. Legal Authority		6-E. Code		6-F. Legal Authority					
7. FROM: Position Title and Number				15. TO: Position Title and Number ASSISTANT GENERAL COUNSEL 65224522 00015A							
8. Pay Plan		9. Occ Code		10. Grade/Level		11. Stop/Rate		12. Total Salary		13. Pay Basis	
EX		0905		05		00		153,800.00		PA	
12A. Basic Pay		12B. Locality Adj.		12C. Adj. Basic Pay		12D. Other Pay		20A. Basic Pay		20B. Locality Adj.	
		.00				.00		153,800.00		.00	
14. Name and Location of Position's Organization				22. Name and Location of Position's Organization INTERNAL REVENUE SERVICE CHIEF COUNSEL							

(b)(6)



(b)(6)

46. Employing Department or Agency DEPARTMENT OF THE TREASURY			50. Signature/Authentication and Title of Approving Official E/S BY: PAMELA S. ROBERTS SUPERVISORY, HRS	
47. Agency Code TR 93	48. Personnel Office ID 3316	49. Approval Date 03/20/19		

NOTIFICATION OF PERSONNEL ACTION

1. Name (Last, First, Middle) DESMOND, MICHAEL J					2. Social Security Number [REDACTED]		3. Date of Birth [REDACTED]		4. Effective Date 03/04/19(b)(6)														
FIRST ACTION					SECOND ACTION																		
5-A. Code 170		5-B. Nature of Action EXC APPT			6-A. Code		6-B. Nature of Action																
5-C. Code ZNM		5-D. Legal Authority PRES/SEN APPT LAW EO			6-C. Code		6-D. Legal Authority																
5-E. Code		5-F. Legal Authority			6-E. Code		6-F. Legal Authority																
7. FROM: Position Title and Number					15. TO: Position Title and Number ASSISTANT GENERAL COUNSEL 65224522 00015A																		
8. Pay Plan		9. Occ Code		10. Grade/Level		11. Step/Rate		12. Total Salary		13. Pay Basis		16. Pay Plan		17. Occ Code		18. Grade/Level		19. Step/Rate		20. Total Salary/Award		21. Pay Basis	
												EX		0905		05		00		153,800.00		PA	
12A. Basic Pay		12B. Locality Adj.		12C. Adj. Basic Pay		12D. Other Pay		20A. Basic Pay		20B. Locality Adj.		20C. Adj. Basic Pay		20D. Other Pay									
		.00				.00		153,800.00		.00		153,800.00		.00									
14. Name and Location of Position's Organization					22. Name and Location of Position's Organization INTERNAL REVENUE SERVICE CHIEF COUNSEL																		

(b)(6)

46. Employing Department or Agency DEPARTMENT OF THE TREASURY			50. Signature/Authentication and Title of Approving Official E/S BY: PAMELA S. ROBERTS SUPERVISORY, HRS	
47. Agency Code TR 93	48. Personnel Office ID 3316	49. Approval Date 02/27/19		

3-Part 50-315

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OVERSIGHT

(b)(6)

TREAS-IRS-19-0691-A-000006



Department of the Treasury
Internal Revenue Service

Notice 393

(Rev. September 2016)

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 90 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal must be in writing, must be signed by you, and must contain:

Your name and address,

- Description of the requested records,
- Date of the request (and a copy, if possible),
- Identity of the office and contact on the response letter, and
- Date of the letter denying the request (and a copy, if possible)

Mail your appeal to:

IRS Appeals

Attention: FOIA Appeals

M/Stop 55202

5045 E. Butler Ave.

Fresno, California 93727-5136

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of

Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A).

The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

(b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,

(b)(2) • related solely to the internal personnel rules and practices of an agency,

(b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

(b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,

(b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,

(b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,

(b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:

(A) could reasonably be expected to interfere with enforcement proceedings,

(B) would deprive a person of a right to a fair trial or an impartial adjudication,

(C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,

(D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,

(E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or

(F) could reasonably be expected to endanger the life or physical safety of any individual.

(b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or

(b)(9) • geological and geophysical information and data, including maps, concerning wells.